

## **Chapter 93.**

### **Certified Public Accountants.**

#### **§ 93-1. Definitions; practice of law.**

(a) Definitions. – As used in this Chapter certain terms are defined as follows:

- (1) An "accountant" is a person engaged in the public practice of accountancy who is not a certified public accountant as defined in this Chapter.
- (2) "Board" means the Board of Certified Public Accountant Examiners as provided in this Chapter.
- (3) A "certified public accountant" is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.
- (4) Repealed by Session Laws 1993, c. 518, s. 2.
- (5) A person is engaged in the "public practice of accountancy" who holds himself out to the public as a certified public accountant or an accountant and in consideration of compensation received or to be received offers to perform or does perform, for other persons, services which involve the auditing or verification of financial transactions, books, accounts, or records, or the preparation, verification or certification of financial, accounting and related statements intended for publication or renders professional services or assistance in or about any and all matters of principle or detail relating to accounting procedure and systems, or the recording, presentation or certification and the interpretation of such service through statements and reports.

(b) Practice of Law. – Nothing in this Chapter shall be construed as authorizing certified public accountants or accountants to engage in the practice of law, and such person shall not engage in the practice of law unless duly licensed so to do. (1925, c. 261, s. 1; 1929, c. 219, s. 1; 1951, c. 844, s. 1; 1979, c. 750, s. 3; 1983, c. 185, ss. 1, 2; 1993, c. 518, s. 2; 2009-347, s. 1.)